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Lexington, Kentucky 40507
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*Attorney for Toyota Production System
Support Center, Inc. (f/k/a TSSC, Inc.)*

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

IN RE:

DPH HOLDINGS CORP., et al.,

Reorganized Debtors.

Chapter 11

Case No. 05-44481 (RDD)

(Jointly Administered)

**RESPONSE OF TOYOTA PRODUCTION SYSTEM
SUPPORT CENTER, INC. (F/K/A TSSC, INC.) TO REORGANIZED DEBTORS'
FORTY-THIRD OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. §503(b) AND FED.
R. BANKR. P. 3007 TO (I) EXPUNGE CERTAIN ADMINISTRATIVE EXPENSE (A)
SEVERENCE CLAIMS, (B) BOOKS AND RECORDS CLAIMS, (C) DUPLICATE
CLAIMS, (D) EQUITY INTERESTS, (E) PREPETITION CLAIMS, (F)
INSUFFICIENTLY DOCUMENTED CLAIMS, (G) PENSION, BENEFIT, AND OPEB
CLAIMS, (H) WORKERS' COMPENSATION CLAIMS, AND (I) TRANSFERRED
WORKERS' COMPENSATION CLAIMS, (II) MODIFY AND ALLOW CERTAIN
ADMINISTRATIVE EXPENSE SEVERANCE CLAIMS, AND (III) ALLOW CERTAIN
ADMINISTRATIVE EXPENSE SEVERANCE CLAIMS**

Toyota Production System Support Center, Inc. (f/k/a TSSC, Inc.) (the "Claimant"), by and through its undersigned counsel, hereby responds to the Reorganized Debtors' Forty-Third Omnibus Objection Pursuant to 11 U.S.C. §503(b) and Fed. R. Bankr. P. 3007 to (I) Expunge Certain Administrative Expense (A) Severance Claims, (B) Books and Records Claims, (C) Duplicate Claims, (D) Equity Interests, (E) Prepetition Claims, (F) Insufficiently Documented

Claims, (G) Pension, Benefit and OPEB Claims, (H) Workers' Compensation Claims, and (I) Transferred Workers' Compensation Claims, (II) Modify and Allow Certain Administrative Expense Severance Claims, and (III) Allow Certain Administrative Expense Severance Claims (the "Claim Objection"), and respectfully states as follows:

1. On October 8 and 14, 2005, Delphi Corporation and certain of its affiliates (the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code").

2. On July 15, 2009, Claimant timely filed an administrative expense claim [Claim No. 18863] in the amount of \$23,669.99 (the "Claim") for amounts owing to Claimant for consulting services provided to the Reorganized Debtors post-petition in the ordinary course of business.

3. The Claim was a valid administrative expense claim, timely filed and properly supported by three outstanding invoices issued by Claimant for the amounts owed for the consulting services provided to the Reorganized Debtors. The outstanding invoices were filed as an attachment to the Claim. Copies of the invoices, as well as additional supporting documentation, are attached hereto as Exhibit A.

4. With their Claim Objection, the Reorganized Debtors seek to disallow and expunge the Claim, asserting that the amount due to Claimant is not reflected in the Reorganized Debtors' books and records. Claimant is currently attempting to resolve the Claim Objection through negotiations with the Reorganized Debtors. However, in the event the Claimant is unable to resolve the Claim Objection with the Reorganized Debtors, Claimant asks the Court to enter an order denying the Claim Objection and allowing the Claim.

5. Furthermore, Claimant fully reserves all of its rights to subsequently (i) object to any amendments or additions to the Claim Objection, and (ii) amend and/or supplement this Response to include additional information that may be discovered hereafter.

WHEREFORE, Toyota Production System Support Center, Inc. (f/k/a TSSC, Inc.) respectfully requests that this Court enter an order denying the relief requested in the Claim Objection as to Claim No. 18863, allowing Claim No. 18863 in the amount and priority as filed, and/or granting such other relief as is just and appropriate under the circumstances.

Dated: February 22, 2010

Respectfully Submitted,
FROST BROWN TODD LLC
/s/ Robert V. Sartin
Robert V. Sartin, Esq.
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Lexington, KY 40507
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*Attorney for Toyota Production System
Support Center, Inc. (f/k/a TSSC, Inc.)*

EXHIBIT A

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INVOICE

TSSC, Inc.
Mail Code: TSSC-NA
25 Atlantic Ave
Erlanger, KY 41018-3188

Page: 1
Invoice No: TSSC-0000001667
Invoice Date: 03/30/2006
Customer Number: 10232
Payment Terms: Upon Recpt
Due Date: 03/30/2006

Bill To:

Delphi Thermal and Interior
Kenneth E. Hamilton
1401 Crooke Road
MC: 480-009-135
Troy, MI 48064
United States

Please Remit To:

Main Office
TSSC, Inc.
Mail Code: TSSC-NA
25 Atlantic Ave
Erlanger KY 41018-3188
United States

For billing questions, please call (859) 372-2513

Line	Adj	Identifier	Description	Quantity	UOM	Unit Amt	Net Amount
			RBEXX Brian Durfy Training October 25-27, 2005 Juarez, MX PO #460004186 Revenue (6600) Travel (1401.43) Meals (110.52)				
1		BRIAN DURFY	October 25-27, 2005	1.00	EA	8,111.9500	8,111.95
			Brian Durfy Training RBEXX Juarez, MX PO#460004186 Revenue (6600) Travel (1401.43) Meals (110.52)				
SUBTOTAL:							8,111.95
TOTAL AMOUNT DUE :							8,111.95

MISC

Original

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INVOICE

TSSC, Inc.
Mail Code: TSSC-NA
25 Atlantic Ave
Erlanger, KY 41018-3188

Page: 1
Invoice No: TSSC-0000001709
Invoice Date: 03/29/2006
Customer Number: 10232
Payment Terms: Upon Recpt
Due Date: 03/29/2006

Bill To:

Delphi Thermal and Interior
Kenneth E. Hamilton
1401 Crooks Road
MC: 480-009-135

Troy MI 48068
United States

Please Remit To:

Main Office
TSSC, Inc.
Mail Code: TSSC-NA
25 Atlantic Ave
Erlanger KY 41018-3188
United States

For billing questions, please call (859) 372-2513

Line	Adj	Identifier	Description	Quantity	UOM	Unit Amt	Net Amount
			Brian Durfy Training at Lookport 8/15 - 8/19, 2005 NY/USA Revenue 10000.00 Travel 1251.77 Meals 61.74 Other 40.00				
1		TRAINING	August 15-19, 2005	1.00	EA	11,353.5100	11,353.51
			SUBTOTAL:				11,353.51
			TOTAL AMOUNT DUE :				11,353.51

MISC

Original

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INVOICE

TSSC, Inc.
 Mail Code: TSSC-NA
 25 Atlantic Ave
 Erlanger, KY 41018-3188

Page: 1
 Invoice No: TSSC-0000001978
 Invoice Date: 09/27/2006
 Customer Number: 10176
 Payment Terms: Upon Recpt
 Due Date: 09/27/2006

Bill To:

Delphi Electronics & Safety
 Tim Martin
 One Corporate Center
 P.O. Box 9005
 Kokomo, IN 46904-9005
 United States

Please Remit To:

Main Office
 TSSC, Inc.
 Mail Code: TSSC-NA
 25 Atlantic Ave
 Erlanger KY 41018-3188
 United States

For billing questions, please call (859) 372-2513

Line	Adj	Identifier	Description	Quantity	UOM	Unit Amt	Net Amount
		Brian Durfy Training					
		8/3/06					
		IN/USA					
1		TRAINING	August 3, 2006	1.00	EA	4,204.5300	4,204.53
SUBTOTAL:							4,204.53
TOTAL AMOUNT DUE :							4,204.53

MISC

Original

Brian Durfy
Consulting Activity -- Invoice

3/13/2006

Consulting Date
Consulting Days
Training Date
Training Days
Delphi Plant

Travel Expense:

Flight
Hotel
Rental Car
Other
Total Travel
Meals

Invoice to Delphi

Travel
Meals
Consulting
Total

10/25-10/27/05					
3					
RBXX					
\$	671.30				
	294.82				
	240.31				
	195.00				
	1,401.43				1,401.43
	110.52				110.52
					1,511.95
\$	1,401.43				1,401.43
	110.52				110.52
	6,600.00				6,600.00
\$	8,111.95				8,111.95

Supporting
document for
TSSC Inv # 1667

Brian Durfy
Consulting Activity

*Supporting
document
for
TSSC Inv #1709*

Consulting Date	8/15-8/19/05
Consulting Days	4
Training Date	
Training Days	
Plant	Lockport
Travel Expense:	
Flight	\$ 570.30
Hotel	403.04
Rental Car	278.43
Total Travel	1,251.77
Meals	61.74
Other	40.00
Expense Total	1,353.51
Invoice to Delphi	
Consulting	10,000.00
Travel	\$ 1,251.77
Meals	61.74
Other	40.00
Total	\$ 11,353.51

Brian Durfy
Consulting Activity

Consulting Date	8/3/06
Consulting Days	1
Training Date	
Training Days	
Travel Time	0.5
Plant	Kokomo
Travel Expense:	
Flight	\$ 667.25
Hotel	227.70
Rental Car	157.54
Total Travel	1,052.49
Meals	27.04
Other	-
Expense Total	1,079.53
Invoice to Project Company	
Consulting	2,500.00
Travel Time (50% of daily fee)	625.00
Travel	\$ 1,052.49
Meals	27.04
Other	-
Total	\$ 4,204.53

*Supporting
document for
TSSC Inv # 1978*

CERTIFICATE OF SERVICE

I, Robert V. Sartin, hereby certify that the foregoing was sent via overnight courier, and by the Court's ECF system, on February 22, 2010 to the parties listed below.

DPH Holdings Corp.
5725 Delphi Drive
(Attn: President)
Troy, Michigan 48098

Skadden, Arps, Slate, Meagher & Flom LLP
155 North Wacker Drive
(Attn: John Wm. Butler, Jr., John K. Lyons, and Joseph N. Wharton)
Chicago, Illinois 60606

The Honorable Robert D. Drain
United States Bankruptcy Judge
United States Bankruptcy Court for the Southern District of New York
The Hon. Charles L. Brieant Jr. Federal Building and Courthouse
300 Quarropas Street
Courtroom 118
White Plains, New York 10601-4140

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